

EXHIBIT F



FEDERAL BUREAU OF INVESTIGATION

Date of entry 03/13/2023

David Goran (GORAN), DOB 5/19/1966, home address 13509 Williamson Road, Rancho Cucamonga, CA 91739, cellular telephone number 951-907-0225, appeared for a proffer session at the United States Attorney's Office, Southern District of New York, One St. Andrews Plaza, New York, NY. Accompanying GORAN was his counsel, Sam Braverman. Present were SA Lawrence Lonergan, SA Louis Hillyard, SA Haley Hoffman (USSS), AUSA Ben Klein and AUSA Emily Deininger. After being advised of the identities of all present, GORAN provided the following information:

GORAN had been introduced to Joel Zubaid (ZUBAID) by Shavand Aryana (ARYANA). ARYANA had been introduced to GORAN by GORAN's friend, Eric Klein.

ZUBAIDS MEETING

The day after GORAN's and ZUBAID's arrests, ZUBAID telephoned all of GORAN's friends, requesting to have a meeting with all of them present. Present during the meeting were ZUBAID, Chad Cunningham, Rene Solezano, Raymond Smiley, and Americo Peralta also known as Rico Garcia (GARCIA). GARCIA recorded the meeting. During the meeting, ZUBAID stated they needed to get GORAN out of jail and spy on other people who participated in the crimes. According to GORAN, none of those present did anything ZUBAID requested. GORAN did not believe anyone present participated in the crimes GORAN and ZUBAID were arrested for.

SERGIO KNIGHT BULK CASH CONNECTION

GORAN stated ZUBAID met Sergio Knight (KNIGHT) through PPE deals. KNIGHT was supposed to bring in large deals but these never came to fruition. KNIGHT was the person who brought in people with bulk cash. KNIGHT introduced ZUBAID the bulk cash people.

SALIM "SAM" QADIR and BTC FOR CASH

Salim Qadir (QADIR) was a friend of ZUBAID's through real estate transactions. ZUBAID had used a property of GORAN's for a deal with QADIR.

Investigation on 03/08/2023 at New York, New York, United States (In Person)File # 316F-NY-3454350 Date drafted 03/09/2023by Lawrence Lonergan

This document contains neither recommendations nor conclusions of the FBI. It is the property of the FBI and is loaned to your agency; it and its contents are not to be distributed outside your agency.

316F-NY-3454350

Continuation of FD-302 of (U) David Goran proffer 3-8-2023. , On 03/08/2023 , Page 2 of 7

QADIR was involved with ZUBAID's cash for Bitcoin (BTC) transactions. GORAN had overheard ZUBAID and QADIR on the phone discussing BTC transactions. GORAN believed QADIR had deposited cash into accounts although he did not recall exact dates. ZUBAID had stated to GORAN on occasion ZUBAID was going to see QADIR to drop off money.

ZUBAID had described ZUBAID's first BTC transaction to GORAN. The transaction involved ZUBAID, KNIGHT, Eduardo LNU (EDUARDO), and QADIR. The money for the transaction came from either KNIGHT and EDUARDO or KNIGHT and QADIR. The money was deposited into Andrew Demaio's (DEMAIO) company's bank account. DEMAIO was supposed to provide BTC for this cash. DEMAIO's company was named, "CashGrab." QADIR was responsible for bringing DEMAIO into the transaction. Ultimately DEMAIO stole the money and did not provide BTC.

After the aforementioned transaction, ZUBAID had told GORAN if anything went wrong, it was KNIGHT's and QADIR's responsibility.

DRUG CARTELS SOURCE OF CASH

Originally the source of cash was described by ZUBAID as follows: KNIGHT had connections to mom and pop stores with cash. In order for those store owners to buy BTC, they needed to aggregate their money. BTC would be purchased with the aggregated money then distributed to the store owners.

GORAN knew the money's source was drug cartels because, following the first failed transaction where DEMAIO stole the money, ZUBAID told GORAN the money he is in trouble with is cartel money. The cartel said ZUBAID, KNIGHT, EDUARDO, and QADIR were responsible for the lost money. GORAN stated this was the pivotal point where ZUBAID became indebted to the drug cartels.

On one occasion, ZUBAID, GORAN, and KNIGHT were in the Soldiers Of America (SOA) office and KNIGHT stated people were coming after him because of the cash and KNIGHT was afraid they'd kill KNIGHT. ZUBAID had requested a hotel room from GORAN because ZUBAID was afraid.

GORAN stated KNIGHT was ultimately beat up due to his debt to the cartels.

INDIVIDUALS PROVIDING BULK CASH

Based upon his interactions, GORAN believed Claudia Vidaurri (VIDAURRI) worked for Edgar Reyes (REYES), also known as Joel, or Angelica LNU (ANGELICA).

REYES worked underneath someone else.

316F-NY-3454350

Continuation of FD-302 of (U) David Goran proffer 3-8-2023. , On 03/08/2023 , Page 3 of 7

Based upon his interactions, GORAN believed ANGELICA worked for REYES or Chino LNU (CHINO).

GORAN identified both VIDAURRI and REYES by the pictures attached (1A).

CLAUDIA VIDAURRI (AKA "NEGRA")

GORAN accompanied ZUBAID to VIDAURRI's office in Southgate, CA on approximately 6-7 occasions for the purpose of picking up bulk cash from VIDAURRI for conversion to BTC. ZUBAID and GORAN would drive through a gate behind the office to meet VIDAURRI. VIDAURRI would exit the office and meet with ZUBAID. Thereafter VIDAURRI would reenter the office to retrieve the money, returning with shopping bags or grocery bags containing cash. GORAN always remained in the car during these transactions.

After receiving money from VIDAURRI, ZUBAID and GORAN would either proceed to the SOA office to count the money or go directly to Las Vegas. If ZUBAID and GORAN went to SOA, they would count the money using currency counters and, when the count was verified, ZUBAID would direct what amount of money was to be deposited in what bank account. ZUBAID, GORAN, and Andrea Zubaid (A. ZUBAID) would make these cash deposits at the banks. KNIGHT may have made cash deposits to banks. If money was deposited into accounts held by GORAN, ZUBAID would direct GORAN where to wire the money, either to Bahram Madaen (MADAEN) or Martin Mizrahi (MIZRAHI). GORAN never met MADAEN. GORAN could not recall if GORAN had taken cash to Julian Rebiga (REBIGA). GORAN recalled wires being made to MADAEN, MIZRAHI, and Omar LNU or Carlos LNU.

EDGAR REYES (AKA JOEL)

GORAN believed VIDAURRI was "nixed" for skimming from bulk cash and for that reason, REYES began going direct to ZUBAID.

REYES brought bulk cash, between \$100,000 to \$150,000 per visit, to SOA on approximately 4 occasions for conversion to BTC. REYES was always accompanied by Raul Contreras (CONTRERAS) who carried the cash. REYES dressed well and would joke with GORAN and ZUBAID but, according to GORAN, REYES was serious underneath.

RAUL CONTRERAS

CONTRERAS brought bulk cash alone to SOA on approximately 3 occasions. Due to a discrepancy with a cash count on one occasion, CONTRERAS would wait in SOA until the cash count was completed and verified at which point CONTRERAS would leave.

316F-NY-3454350

Continuation of FD-302 of (U) David Goran proffer 3-8-2023. , On 03/08/2023 , Page 4 of 7

"CUTS" FOR CONVERTING CASH TO BTC

Following the counting of bulk cash, ZUBAID would take a "cut," an amount of money, out of the bulk cash before directing individuals where to deposit the rest of the cash. GORAN witnessed the above actions following cash counts.

ZUBAID stated to GORAN ZUBAID would leave KNIGHT a portion of the "cut."

INDIVIDUALS CONVERTING BULK CASH TO BTC**MARTIN MIZRAHI**

GORAN met MIZRAHI approximately 2 years prior to conducting cash for BTC transactions with MIZRAHI. GORAN met MIZRAHI through GORAN's insurance work.

ZUBAID and GORAN brought bulk cash, between \$100,000 to \$250,000 per visit, to MIZRAHI on approximately 6-7 occasions for conversion to BTC. By that time, GORAN understood the origins of the bulk cash were drug cartels. ZUBAID and GORAN would drive from California to Las Vegas, Nevada where MIZRAHI lived. ZUBAID and GORAN would stay at an MGM property and deliver the money to MIZRAHI at his house. The money would be placed on MIZRAHI's kitchen island and MIZRAHI would count the money with a currency counter. The denominations consisted of \$100's, \$50's, and \$20's. GORAN stated MIZRAHI wanted \$100's. GORAN described MIZRAHI's kitchen as having pinball machines and arcades present.

ZUBAID would provide MIZRAHI with the BTC wallet the BTC was to be sent. GORAN stated MIZRAHI knew the money was not ZUBAID's because it was known ZUBAID didn't have that kind of money. GORAN stated MIZRAHI knew the money was being converted to BTC on behalf of someone else because ZUBAID would pressure MIZRAHI that, "these people need their BTC." MIZRAHI was aware of MADAEN as there were wire transactions between the two. GORAN did not see where MIZRAHI stored the cash within MIZRAHI's house.

GORAN stated on one occasion ZUBAID and GORAN delivered one pound of marijuana from California to MIZRAHI in Las Vegas. MIZRAHI had indicated MIZRAHI could accept 100lbs of marijuana a week for sale by people MIZRAHI knew. ZUBAID and GORAN did not bring additional marijuana because the people MIZRAHI knew stated the marijuana was poor quality and they could not sell it.

ZUBAID and GORAN met MIZRAHI for lunch in Henderson, Nevada on one occasion. MIZRAHI arrived in a "lifted" Jeep Wrangler and was on the

316F-NY-3454350

Continuation of FD-302 of (U) David Goran proffer 3-8-2023. , On 03/08/2023 , Page 5 of 7

telephone. Based on what GORAN overheard, GORAN believed MIZRAHI was on the telephone with MIZRAHI's bank and was trying to get MIZRAHI's bank accounts unfrozen. MIZRAHI was angry. GORAN was not sure if the accounts were frozen as a result of wires or credit cards. MIZRAHI suggested using his girlfriend's, Ashley Davis (DAVIS), bank account as a work around in order to continue conducting cash for BTC transactions.

JULIAN REBIGA

GORAN accompanied ZUBAID to REBIGA's office on occasion. GORAN would always stay outside REBIGA's office in the reception area while ZUBAID and REBIGA spoke inside the office.

ZUBAID told GORAN ZUBAID brought bulk cash directly to REBIGA and REBIGA would deposit cash into bank accounts. REBIGA had employees who would help deposit the cash into bank accounts.

REBIGA had a business partner, Charles Rosales (ROSALES), who may no longer be partnered with REBIGA. GORAN had heard ROSALES may have left because REBIGA was stealing money from ROSALES.

BAHRAM MADAEN

ZUBAID had told GORAN ZUBAID would bring bulk cash to MADAEN who would then convert the cash to BTC for ZUBAID. GORAN never personally took money to MADAEN. GORAN only sent wires and Zelles to MADAEN.

MUHAMMED KHAN

On one occasion ZUBAID and GORAN met KHAN and KHAN's wife, Victoria, at a restaurant in Las Vegas. ZUBAID and GORAN gave KHAN approximately \$200,000. Based on GORAN's understanding of the origins of bulk cash, GORAN believed the cash must have been for the purposes of KHAN converting it to BTC.

EXTORTION

GORAN stated ZUBAID enlisted the help of MIZRAHI to get money back from DEMAIO, who stole money from the first BTC transaction and resided in Las Vegas, and a second individual who "fucked" ZUBAID and or MIZRAHI.

While at MIZRAHI's residence, GORAN overheard MIZRAHI state he had went to DEMAIO's complex and did not get DEMAIO the first time. MIZRAHI eventually got DEMAIO, beat him up, and received a type of crypto, cash, and BTC from DEMAIO. MIZRAHI also stated he collected money from the other person by

316F-NY-3454350

Continuation of FD-302 of (U) David Goran proffer 3-8-2023. , On 03/08/2023 , Page 6 of 7

kidnapping that person's girlfriend.

On one occasion, GORAN was driving with ZUBAID who was looking for QADIR. ZUBAID wanted to beat up QADIR. GORAN was unsure why ZUBAID wanted to beat up QADIR. It may have stemmed from bogus checks QADIR wanted ZUBAID to cash. ZUBAID failed to locate QADIR.

FRAUDULENT WIRES

Cash wires received to GORAN's OB MARKETING AND RESEARCH bank account were then sent to MIZRAHI's LV NET bank account and MADAEN's IOLTA bank account. ZUBAID notified GORAN cash wires would be coming into GORAN's account and directed GORAN where to send cash wires out of GORAN's account. GORAN confirmed the cash wires to MADAEN's IOLTA account were not related to legal services provided by MADAEN.

ZUBAID told GORAN the purposes of the wires were for conversion to BTC.

Following the freezing of GORAN's bank account, ZUBAID pressured GORAN to call the bank and get the accounts unfrozen. ZUBAID told GORAN what to say to the bank.

CREDIT CARD SCHEME

ZUBAID knew Muhammed Khan (KHAN). KHAN had a scam involving charging credit cards. According to GORAN, KHAN knew people, credit card holders, who had great credit/large credit. KHAN could have the credit card holders' cards pre loaded with a large overpayment. The cards could then be charged above the credit limit because they held an overpayment credit. After a period of time, perhaps a year, the cards would be defaulted on. In order to proceed with the scam, merchants capable of charging the credit cards and generating fraudulent invoices that looked legitimate were needed. Each party involved, the credit card holder, REBIGA, MIZRAHI, ZUBAID, and KHAN, would receive a cut of the fraudulent charges. For example, the credit card holders might receive 25%-50% of the transactions. Credit card information came from KHAN to ZUBAID then to either MIZRAHI or REBIGA. ZUBAID told GORAN the credit card holders were aware of the charges made.

As merchants, MIZRAHI and REBIGA could do credit card transactions. Neither MIZRAHI nor REBIGA provided any product or service as indicated on their invoices. An invoice, however, was needed to legitimize the credit card transaction to the credit card companies. GORAN recalled being in a vehicle with ZUBAID who was on the phone with MIZRAHI. GORAN recognized MIZRAHI's voice. During the conversation, GORAN overheard MIZRAHI saying MIZRAHI needed an invoice for data services. The purpose, according to MIZRAHI, was

316F-NY-3454350

Continuation of FD-302 of (U) David Goran proffer 3-8-2023. , On 03/08/2023 , Page 7 of 7

to validate the charge to the credit card company.

GORAN believed the credit card scam lasted a couple weeks during which ZUBAID requested GORAN create invoices in support of the charges. ZUBAID would provide GORAN with the credit card holder's information and identification. GORAN stated the credit card holder's identifications came from KHAN through ZUBAID. GORAN would use the credit card holder's identification to photoshop the credit card holder's signature onto the invoice. GORAN stated he had received blank templates for invoices. Some data on the invoice, such as the amount billed, may have been filled out when GORAN received the template. The creation of invoices worked the same for MIZRAHI and REBIGA. In the case of REBIGA, GORAN would put signatures on invoices from Sunsetcast and CNN.

During the credit card scheme, ZUBAID told GORAN MIZRAHI was holding cash from the credit card charges in case the charges were reversed.

GORAN stated he never made money off the credits card transactions. ZUBAID told GORAN ZUBAID had given \$700,000 to KHAN for credit card transactions.

OTHER CRIMES

ZUBAID directed GORAN to make false bank statements for the purposes of obtaining loans for real estate.

ZUBAID donated money to Karen Bass through Akbar Lakhani (LAKHANI). GORAN recalled a memo line in a SOA check made out to LAKHANI that stated, "reimbursement for Karen Bass." The check was for approximately \$7,000 to \$9,000. LAKHANI worked for ZUBAID at SOA but GORAN had no knowledge of LAKHANI participating in any of the above criminal activity.